

WV State Auditor - Local Government Services Division - Review Sheet

County:	HARDY					
Fiscal Year:	2009 - 2010			Original	Revised	Original
Contact:	Gregory L. Ely	County (General	General	Coal	Revised
Phone No:	0		Fund	Fund	Fund	Coal
						Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	225,000	225,000	30,000	30,000
301-01	Property Tax Current Year	3,330,891	3,330,891		-
301-02-05	Prior Year Taxes	40,000	40,000		-
301-06	Supplemental Taxes	15,000	15,000		-
301-07	Surplus	1,000	1,000		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	-	-		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	35,000	35,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	55,000	55,000		-
305	Coal Severance Tax	N/A	N/A	25,000	25,000
306	Gas & Oil Severance Tax	3,500	3,500		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	1,000	1,000		-
309	Hotel Occupancy Tax	10,000	10,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	12,000	12,000		-
322	Federal Grants	-	-		-
323	State Grants	-	-		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	70,000	70,000		-
327	Charges for Services	100	100		-
328	Magistrate Court Clerk	15,000	15,000		-
329	Sheriff's Service of Process	4,500	4,500		-
330	Sheriff's Earnings	500	500		-
331	County Clerk's Earnings	40,000	40,000		-
332	Circuit Clerk's Earnings	20,000	20,000		-

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		Fund	Fund	Fund	Fund

333	Prosecuting Attorney's Earnings	-	-	-	-
334	Accident Reports	500	500		-
335	Motor Vehicle License Fee	1,500	1,500		-
336	Map Sales	-	-		-
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	28,000	28,000		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	3,000	3,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	20,000	20,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	-	-		-
365	Interest Earned	20,000	20,000	-	-
366	Miscellaneous Revenue	3,000	3,000		-
367	Sheriff's Commission	10,500	10,500		-
368	Confiscated Property	-	-		-
369	Commissions	1,000	1,000		-
370	Gaming Income	10,000	10,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	12,000	12,000		-
374	Planning Commission Revenue	10,000	10,000		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
380	Contributions/Transfer from Other Entities	-	-		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	-	-	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-

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Phone No:	0		Fund	Fund	Fund	Fund
385	Gain/Loss on Sale of Fixed Assets		-	-		-
388	Transfers From Other Funds		-	-		-
390	Emergency 911 Reimbursement		-	-		-
391	Dog & Kennel Reimbursement		-	-		-
392	Concealed Weapons Reimbursements		-	-		-
393	Home Confinement Reimbursements		-	-		-
394	General School Reimbursements		118,000	118,000		-
395	Magistrate Court Reimbursements		-	-		-
396	Worthless Check Reimbursements		-	-		-
397	Payroll Reimbursements		-	-		-
398	Transfers from Rainy Day Funds		-	-		-
399	Transfers Assessor's Valuation Fund		-	-		-
Total Revenues			4,115,991	4,115,991	55,000	55,000
General Government Expenditures						
401	County Commission		959,154	959,154	-	-
402	County Clerk		335,235	335,235	4,700	4,700
403	Circuit Clerk		143,218	143,218	2,400	2,400
404	Sheriff-Treasurer		168,747	168,747	-	-
405	Prosecuting Attorney		183,643	183,643	-	-
406	Assessor		250,789	250,789	-	-
407	Assessor's Valuation Fund		-	-	-	-
408	Statewide Computer Network		30,541	30,541	-	-
409	Sheriff's Tax Processing		-	-	-	-
410	Surveyor		-	-	-	-
411	Fiduciary Supervisor		-	-	-	-
412	Agricultural Agent		103,602	103,602	-	-
413	Elections-County Clerk		82,190	82,190	-	-
414	Elections-Circuit Clerk		-	-	-	-
415	Magistrate Court		-	-	-	-
416	Circuit Court		3,000	3,000	-	-
417	County Administrator		36,650	36,650	-	-
418	Purchasing Department		-	-	-	-
419	Personnel Office		-	-	-	-
420	Custodial		48,361	48,361	-	-
421	Civil Service		-	-	-	-
422	Infrastructure		-	-	-	-
423	Insurance Program (Self Insured)		-	-	-	-
424	Courthouse		235,500	235,500	2,400	2,400
425	Other Buildings		20,000	20,000	-	-

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						Fund
426	Printing		-	-	-	-
427	Microfilm		11,665	11,665	-	-
428	Data Processing		-	-	-	-
429	Regional Development Authority		4,020	4,020	-	-
430	Community Development		-	-	-	-
431	Economic Development		-	-	-	-
432	Industrial Development		-	-	-	-
433	Geographic Information System		-	-	-	-
434	Airports		-	-	-	-
435	Public Works Department		-	-	-	-
436	Rehabilitation of Property		-	-	-	-
437	Acquisition of Property		-	-	-	-
438	Building Inspection		-	-	-	-
439	Planning & Zoning		99,652	99,652	-	-
440	Engineering		-	-	-	-
441	Housing Authority		-	-	-	-
442	Federal Grants		-	-	-	-
443	State Grants		92,108	92,108	-	-
444	Other Grants		-	-	-	-
445	Litigation Reserve		-	-	-	-
446	Parking		-	-	-	-
447	Finance Department		-	-	-	-
448	Courthouse Annex		-	-	-	-
449	Worthless Check		-	-	-	-
450	Farm Preservation Programs		-	-	-	-
451	Zoning Board		-	-	-	-
452	Teen Court		-	-	-	-
460	County Clerk Operations		12,000	12,000	-	-
697	Contributions to Comms/Authorities		59,400	59,400	-	-
698	Transfers/Reim. (Audit Findings)		-	-	-	-
699	Contingencies		-	-	-	-
Total General Government Expenditures			2,879,475	2,879,475	9,500	9,500
Public Safety Expenditures						
700	Sheriff-Law Enforcement		346,772	346,772	-	-
701	Sheriff-Service of Process		24,323	24,323	-	-
702	Reimbursable Jail Costs		-	-	-	-
703	Non-reimbursable Jail Costs		-	-	-	-
704	Regional Jail		425,000	425,000	-	-
705	Home Confinement		-	-	-	-

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706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	65,828	65,828	-	-
712	Communication Center	-	-	-	-
713	Fire Department	-	-	32,000	32,000
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	13,500	13,500
716	Dog Warden/Humane Society	-	-	-	-
717	Central Garage	-	-	-	-
718	Flood Control	9,200	9,200	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	-	-	-	-
722	Local Law Enforcement Grant	33,722	33,722	-	-
723	Local Law Enforcement Grant	-	-	-	-
724	Local Law Enforcement Grant	-	-	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	9,101	9,101	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
Total Public Safety Expenditures		913,946	913,946	45,500	45,500

Health & Sanitation Expenditures

800	Local Health Department	47,000	47,000	-	-
801	Mental Health	-	-	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	300	300	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-

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						Fund
808	Solid Waste Authority		-	-	-	-
809	Water		-	-	-	-
810	Garbage Department		-	-	-	-
811	Landfill/Incinerator		-	-	-	-
812	Recycling Center		5,000	5,000	-	-
813	Litter Control		-	-	-	-
814	Federal Grants		-	-	-	-
815	State Grants		-	-	-	-
Total Health & Sanitation Expenditures			52,300	52,300	-	-
Culture & Recreation Expenditures						
900	Parks & Recreation		111,162	111,162	-	-
901	Swimming Pools		-	-	-	-
902	4-H CAMP		-	-	-	-
903	Arts & Humanities		-	-	-	-
904	Museum Commission		-	-	-	-
905	Fair Associations/Festivals		-	-	-	-
906	Youth Camp		-	-	-	-
907	Summer Youth Program		-	-	-	-
908	Community Center		-	-	-	-
909	Historical Commission		-	-	-	-
910	Civic Promotions		-	-	-	-
911	Visitor's Bureau		1,250	1,250	-	-
912	Travel Council		-	-	-	-
913	Beautification		60,850	60,850	-	-
914	Rails to Trails		-	-	-	-
915	Hotel/Motel Promotion of Tourism		3,000	3,000	-	-
916	Library		86,008	86,008	-	-
917	Law Library		-	-	-	-
918	Federal Grants		-	-	-	-
919	State Grants		-	-	-	-
Total Culture & Recreation Expenditures			262,270	262,270	-	-
Social Services Expenditures						
950	Social Services		1,000	1,000	-	-
951	Human Resources		-	-	-	-
952	Senior Citizens		2,000	2,000	-	-
953	Public Transit		5,000	5,000	-	-
954	Federal Grants		-	-	-	-
955	State Grants		-	-	-	-
956	Homeless Shelter		-	-	-	-

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						Fund

957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		8,000	8,000	-	-

Capital Projects Expenditures

960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-

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999	Streets and Highways	-	-	-	-
Total Capital Projects Expenditures		-	-	-	-
SUMMARY					
General Government Expenditures		2,879,475	2,879,475	9,500	9,500
Public Safety Expenditures		913,946	913,946	45,500	45,500
Health & Sanitation Expenditures		52,300	52,300	-	-
Culture & Recreation Expenditures		262,270	262,270	-	-
Social Services Expenditures		8,000	8,000	-	-
Capital Projects Expenditures		-	-	-	-
GRAND TOTAL ALL EXPENDITURES		4,115,991	4,115,991	55,000	55,000
TOTAL REVENUES		4,115,991	4,115,991	55,000	55,000

GAS & OIL SEVERANCE TAX

Revenue

Gas & Oil Severance	3,500
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Expenditure

General Government	3,500
Public Safety	0
Health & Sanitation	0
Culture & Recreation	0
Social Services	0
Capital Projects	
Total Expenditure	3,500

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Press Control G for Correction List

Corrections List - Budget FY HARDY

307 Atleast 50% of revenue must be allocated to acct #911 or #912, and the other 50% in parks, rec, a
Need \$1,250 more OK See Letter

603 Sheriff-Treasurer has been reduced by 15% or more. Please explain See Letter

Straight Approval